

**Restriction to one of the following inventions is required under 35 U.S.C. 121:**

- I. **Claims 1-12, drawn to a flash cell array, classified in class 365, subclass 185.01.**
- II. **Claims 13-18, drawn to a method of making a flash cell, classified in class 483, subclass 201.**

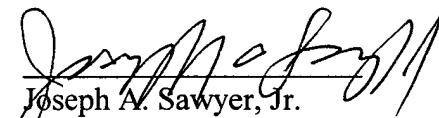
**The inventions are distinct, each from the other because of the following reasons:**

**Inventions II and I are related as process of making and product made. The inventions are distinct if either or both of the following can be shown: (1) that the process as claimed can be used to make other and materially different product or (2) that the product as claimed can be made by another and materially different process (MPEP 806.05(f)). In the instant case the gate profile can be polished instead of etching.**

Applicant hereby elects Group I, claims 1-12, without traverse.

In view of the foregoing, Applicant's attorney believes that this application is in condition for allowance. Should any unresolved issues remain, Examiner is invited to call Applicant's attorney at the telephone number indicated below.

Respectfully submitted,



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